

		FOR OHF USE					

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2004  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2004)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION  
THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY  
PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE  
OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE  
ANY INFORMATION ON OR BEFORE THE DUE DATE WILL  
RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM  
HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0035014					II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: Glen Bridge Nursing and Rehabilitation Centre					<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>																																															
Address: 8333 West Golf Road Niles 60714 Number City Zip Code																																																				
County: Cook																																																				
Telephone Number: (847) 966-9190 Fax # (847) 966-4455																																																				
IDPA ID Number: 363612592001																																																				
Date of Initial License for Current Owners: 3/01/1989					<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed)</td><td></td><td>(Date)</td></tr><tr><td>(Type or Print Name)</td><td colspan="3"></td></tr><tr><td>(Title)</td><td colspan="3"></td></tr><tr><td>(Signed)</td><td></td><td>(Date)</td></tr><tr><td rowspan="4">Paid Preparer</td><td>(Print Name and Title)</td><td colspan="3">SEE ACCOUNTANTS' COMPILATION REPORT</td></tr><tr><td>(Firm Name &amp; Address)</td><td colspan="3">Altschuler, Melvoin and Glasser LLP One S. Wacker Drive, Suite 800, Chicago, IL 60606-3392</td></tr><tr><td>(Telephone)</td><td colspan="3">(312) 384-6000 Fax # (312) 634-5518</td></tr><tr><td colspan="4">MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</td></tr></table>					Officer or Administrator of Provider	(Signed)		(Date)	(Type or Print Name)				(Title)				(Signed)		(Date)	Paid Preparer	(Print Name and Title)	SEE ACCOUNTANTS' COMPILATION REPORT			(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One S. Wacker Drive, Suite 800, Chicago, IL 60606-3392			(Telephone)	(312) 384-6000 Fax # (312) 634-5518			MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630														
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Type of Ownership:																																																				
<table><tr><td><input type="checkbox"/></td><td>VOLUNTARY,NON-PROFIT</td><td><input checked="" type="checkbox"/></td><td>PROPRIETARY</td><td><input type="checkbox"/></td><td>GOVERNMENTAL</td></tr><tr><td><input type="checkbox"/></td><td>Charitable Corp.</td><td><input type="checkbox"/></td><td>Individual</td><td><input type="checkbox"/></td><td>State</td></tr><tr><td><input type="checkbox"/></td><td>Trust</td><td><input type="checkbox"/></td><td>Partnership</td><td><input type="checkbox"/></td><td>County</td></tr><tr><td>IRS Exemption Code</td><td></td><td><input type="checkbox"/></td><td>Corporation</td><td><input type="checkbox"/></td><td>Other</td></tr><tr><td></td><td></td><td><input checked="" type="checkbox"/></td><td>"Sub-S" Corp.</td><td colspan="2"></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Limited Liability Co.</td><td colspan="2"></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Trust</td><td colspan="2"></td></tr><tr><td></td><td></td><td><input type="checkbox"/></td><td>Other</td><td colspan="2"></td></tr></table>					<input type="checkbox"/>	VOLUNTARY,NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL	<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County	IRS Exemption Code		<input type="checkbox"/>	Corporation	<input type="checkbox"/>	Other			<input checked="" type="checkbox"/>	"Sub-S" Corp.					<input type="checkbox"/>	Limited Liability Co.					<input type="checkbox"/>	Trust					<input type="checkbox"/>	Other		
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In the event there are further questions about this report, please contact: Name: Charles J. Fischer Telephone Number: (312) 384-6000 Please send copies of any audit adjustments to address above.																																																				

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number     Glen Bridge Nursing and Rehabilitation Centre     #     0035014     Report Period Beginning:     1/01/2004     Ending:     12/31/2004

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds					
N/A					
1	2	3	4		
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	151	Skilled (SNF)	151	55,266	1
2		Skilled Pediatric (SNF/PED)			2
3	151	Intermediate (ICF)	151	55,266	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	302	TOTALS	302	110,532	7

B. Census-For the entire report period.						
1	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	43,253	2,575	8,456	54,284	8
9	SNF/PED					9
10	ICF	36,310	1,122	1,284	38,716	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	79,563	3,697	9,740	93,000	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)     84.14%

D. How many bed-hold days during this year were paid by Public Aid?  
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)  
None

F. Does the facility maintain a daily midnight census?     Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES     ☒     NO     ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES     ☐     NO     ☒

I. On what date did you start providing long term care at this location?  
Date started     3/01/89

J. Was the facility purchased or leased after January 1, 1978?  
YES     ☒     Date     3/01/89     NO     ☐

K. Was the facility certified for Medicare during the reporting year?  
YES     ☒     NO     ☐     If YES, enter number of beds certified     94     and days of care provided     8,456

Medicare Intermediary     Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL     ☒     MODIFIED CASH\*     ☐     CASH\*     ☐

Is your fiscal year identical to your tax year?     YES     ☒     NO     ☐

Tax Year:     12/31/04     Fiscal Year:     12/31/04

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number		Glen Bridge Nursing and Rehabilitation Cent				# 0035014		Report Period Beginning:		1/01/2004		Ending: 12/31/2004	
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)													
	Operating Expenses	Costs Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments	Adjusted Total	FOR OHF USE ONLY			
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10		
	A. General Services					5	6	7	8				
1	Dietary	352,237	81,208	24,494	457,939		457,939		457,939			1	
2	Food Purchase		650,311		650,311	(30,785)	619,526	(53,941)	565,585			2	
3	Housekeeping	228,258	54,122		282,380		282,380		282,380			3	
4	Laundry	106,189	10,316	20,261	136,766		136,766		136,766			4	
5	Heat and Other Utilities			231,318	231,318		231,318	7,482	238,800			5	
6	Maintenance	77,275	26,762	66,359	170,396		170,396	11,703	182,099			6	
7	Other (specify):* Allocated Employee Benefits							752	752			7	
8	TOTAL General Services	763,959	822,719	342,432	1,929,110	(30,785)	1,898,325	(34,004)	1,864,321			8	
	B. Health Care and Programs												
9	Medical Director			45,000	45,000		45,000		45,000			9	
10	Nursing and Medical Records	3,614,855	773,313	11,542	4,399,710		4,399,710	(210,058)	4,189,652			10	
10a	Therapy	171,536	2,594	507,262	681,392		681,392	(151,090)	530,302			10a	
11	Activities	130,707	4,891	2,208	137,806		137,806		137,806			11	
12	Social Services	144,765		4,776	149,541		149,541		149,541			12	
13	Nurse Aide Training											13	
14	Program Transportation			1,230	1,230		1,230		1,230			14	
15	Other (specify):* Allocated Employee Benefits							34,016	34,016			15	
16	TOTAL Health Care and Programs	4,061,863	780,798	572,018	5,414,679		5,414,679	(327,132)	5,087,547			16	
	C. General Administration												
17	Administrative	104,792		1,818,480	1,923,272		1,923,272	(1,721,406)	201,866			17	
18	Directors Fees											18	
19	Professional Services			100,946	100,946	(4,083)	96,863	21,652	118,515			19	
20	Dues, Fees, Subscriptions & Promotions			72,734	72,734	1,213	73,947	10,556	84,503			20	
21	Clerical & General Office Expenses	129,673	58,225	35,949	223,847	(1,213)	222,634	483,390	706,024			21	
22	Employee Benefits & Payroll Taxes			746,707	746,707	30,785	777,492		777,492			22	
23	Inservice Training & Education			3,614	3,614		3,614	1,370	4,984			23	
24	Travel and Seminar											24	
25	Other Admin. Staff Transportation			8,362	8,362	(3,454)	4,908	3,975	8,883			25	
26	Insurance-Prop.Liab.Malpractice			359,266	359,266		359,266	3,181	362,447			26	
27	Other (specify):* Allocated Employee Benefits							76,207	76,207			27	
28	TOTAL General Administration	234,465	58,225	3,146,058	3,438,748	23,248	3,461,996	(1,121,075)	2,340,921			28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,060,287	1,661,742	4,060,508	10,782,537	(7,537)	10,775,000	(1,482,211)	9,292,789			29	

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			127,293	127,293		127,293	224,062	351,355			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			23,701	23,701		23,701	297,632	321,333			32
33	Real Estate Taxes					8,172	8,172	450,658	458,830			33
34	Rent-Facility & Grounds			2,421,002	2,421,002		2,421,002	(2,421,002)				34
35	Rent-Equipment & Vehicles			10,202	10,202	3,454	13,656	12,759	26,415			35
36	Other (specify):*											36
37	TOTAL Ownership			2,582,198	2,582,198	11,626	2,593,824	(1,435,891)	1,157,933			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		370,868	19,532	390,400		390,400		390,400			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			165,348	165,348		165,348		165,348			42
43	Other (specify):* Non-Allowable			202,748	202,748	(4,089)	198,659	(198,659)				43
44	TOTAL Special Cost Centers		370,868	387,628	758,496	(4,089)	754,407	(198,659)	555,748			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,060,287	2,032,610	7,030,334	14,123,231		14,123,231	(3,116,761)	11,006,470			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(17,156)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,214)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(16,750)	43		18
19	Entertainment	(1,841)	43		19
20	Contributions	(3,350)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(148,486)	43		24
25	Fund Raising, Advertising and Promotional	(29,373)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,570)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(1,654)	43		28
29	Other-Attach Schedule See Attached Schedule F:	(268,314)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (491,708)		\$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(2,625,053)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (2,625,053)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (3,116,761)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		110,031	Ln10,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 110,031		47

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Bridge Nursing and Rehabilitation Centre

ID#	0035014
Report Period Beginning:	1/01/2004
Ending:	12/31/2004

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Patient clothing	\$ (80)	43	1
2	Adjust Mgt Co. med supplies - "other" to cost	(27,667)	10	2
3	Adjust Mgt Co. med supplies - med"A" to cost	(182,391)	10	3
4	Amortization of 2004 deferred maintenance	711	6	4
5	Non-allowable professional fees	(7,028)	19	5
6	Adjust Mgt Co. food to cost	(53,948)	2	6
7	Non-allowable auto expense - marketing	(2,000)	25	7
8	Adjust one-half of remaining real estate tax refund	4,089	43	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(268,314)		49

STATE OF ILLINOIS													Summary A				
Facility Name & ID Number					Glen Bridge Nursing and Rehabilitation Centre		#	0035014		Report Period Beginning:		1/01/2004		Ending:		12/31/2004	
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I																	
	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY				
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS				
													(to Sch V, col.7)				
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1			
2	Food Purchase	(53,948)	0	0	0	0	7	0	0	0	0	0	(53,941)	2			
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3			
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4			
5	Heat and Other Utilities	0	0	7,482	0	0	0	0	0	0	0	0	7,482	5			
6	Maintenance	711	0	10,992	0	0	0	0	0	0	0	0	11,703	6			
7	Other (specify):*	0	0	752	0	0	0	0	0	0	0	0	752	7			
8	TOTAL General Services	(53,237)	0	19,226	0	0	7	0	0	0	0	0	(34,004)	8			
	B. Health Care and Programs																
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9			
10	Nursing and Medical Records	(210,058)	0	0	0	0	0	0	0	0	0	0	(210,058)	10			
10a	Therapy	0	0	0	0	0	(151,090)	0	0	0	0	0	(151,090)	10a			
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11			
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12			
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13			
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14			
15	Other (specify):*	0	0	0	0	0	34,016	0	0	0	0	0	34,016	15			
16	TOTAL Health Care and Programs	(210,058)	0	0	0	0	(117,074)	0	0	0	0	0	(327,132)	16			
	C. General Administration																
17	Administrative	0	0	(658,926)	(1,062,480)	0	0	0	0	0	0	0	(1,721,406)	17			
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18			
19	Professional Services	(7,028)	0	24,363	0	4,083	234	0	0	0	0	0	21,652	19			
20	Fees, Subscriptions & Promotions	0	0	1,096	0	0	9,460	0	0	0	0	0	10,556	20			
21	Clerical & General Office Expenses	0	0	427,287	0	400	55,703	0	0	0	0	0	483,390	21			
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22			
23	Inservice Training & Education	0	0	268	0	0	1,102	0	0	0	0	0	1,370	23			
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24			
25	Other Admin. Staff Transportation	(2,000)	0	4,895	0	0	1,080	0	0	0	0	0	3,975	25			
26	Insurance-Prop.Liab.Malpractice	0	0	3,181	0	0	0	0	0	0	0	0	3,181	26			
27	Other (specify):*	0	0	74,499	0	0	1,708	0	0	0	0	0	76,207	27			
28	TOTAL General Administration	(9,028)	0	(123,337)	(1,062,480)	4,483	69,287	0	0	0	0	0	(1,121,075)	28			
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(272,323)	0	(104,111)	(1,062,480)	4,483	(47,780)	0	0	0	0	0	(1,482,211)	29			

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	30,364	0	193,533	165	0	0	0	0	0	224,062	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(17,156)	0	1,587	0	313,201	0	0	0	0	0	0	297,632	32
33	Real Estate Taxes	0	0	13,796	0	436,862	0	0	0	0	0	0	450,658	33
34	Rent-Facility & Grounds	0	0	0	0	(2,421,002)	0	0	0	0	0	0	(2,421,002)	34
35	Rent-Equipment & Vehicles	0	0	12,759	0	0	0	0	0	0	0	0	12,759	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(17,156)	0	58,506	0	(1,477,406)	165	0	0	0	0	0	(1,435,891)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(202,229)	0	0	0	3,570	0	0	0	0	0	0	(198,659)	43
44	TOTAL Special Cost Centers	(202,229)	0	0	0	3,570	0	0	0	0	0	0	(198,659)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(491,708)	0	(45,605)	(1,062,480)	(1,469,353)	(47,615)	0	0	0	0	0	(3,116,761)	45



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	80.00 %	GlenCrest Nursing & Rehabilitation Centre, Ltd	Chicago	SEE ATTACHED SCHEDULE A		
Barry Ray	20.00 %	Glen Elston Nursing & Rehabilitation Centre, Ltd	Chicago			
		Glen Oaks Nursing & Rehabilitation Centre, Ltd	Northbrook			
		GlenShire Nursing & Rehabilitation Centre, Ltd	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V		Total from Page 6A	756,000	Glen Health and Home Management, Inc.	A	710,395	(45,605)	2
3	V								3
4	V		Total from Page 6B	1,062,480	GlenBar Management Company, Ltd.	B		(1,062,480)	4
5	V								5
6	V		Total from Page 6C	2,421,002	GlenBridge Real Estate and Development, L.L.C.	C	951,649	(1,469,353)	6
7	V								7
8	V		Total from Page 6D	495,320	Therapy Masters, Inc.	D	447,705	(47,615)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 4,734,802			\$ 2,109,749	\$ * (2,625,053)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 756,000	Glen Health and Home Management, Inc.	A	\$	(756,000)	15
16	V	5	Utilities		Glen Health and Home Management, Inc.	A	7,482	7,482	16
17	V	6	Repairs and Maintenance		Glen Health and Home Management, Inc.	A	6,155	6,155	17
18	V	19	Professional Fees		Glen Health and Home Management, Inc.	A	24,363	24,363	18
19	V	20	Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,096	1,096	19
20	V	21	Clerical		Glen Health and Home Management, Inc.	A	43,152	43,152	20
21	V	22	Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	75,251	75,251	21
22	V	23	Training and Education		Glen Health and Home Management, Inc.	A	268	268	22
23	V	25	Auto Expenses		Glen Health and Home Management, Inc.	A	4,895	4,895	23
24	V	26	Insurance		Glen Health and Home Management, Inc.	A	3,181	3,181	24
25	V	32	Amortization of Mortgage Costs		Glen Health and Home Management, Inc.	A	111	111	25
26	V	30	Depreciation		Glen Health and Home Management, Inc.	A	30,364	30,364	26
27	V	32	Interest		Glen Health and Home Management, Inc.	A	1,476	1,476	27
28	V	33	Real Estate Taxes		Glen Health and Home Management, Inc.	A	13,796	13,796	28
29	V	35	Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	12,759	12,759	29
30	V	6	Janitorial Salaries		Glen Health and Home Management, Inc.	A	4,837	4,837	30
31	V	17	Officer's Salaries		Glen Health and Home Management, Inc.	A	97,074	97,074	31
32	V	21	Administrative Salaries		Glen Health and Home Management, Inc.	A	384,135	384,135	32
33	V	22	Employee Benefits		Glen Health and Home Management, Inc.	A	(75,251)	(75,251)	33
34	V	7	Employee Benefits - Janitorial		Glen Health and Home Management, Inc.	A	752	752	34
35	V	27	Employee Benefits - Officer's		Glen Health and Home Management, Inc.	A	15,028	15,028	35
36	V	27	Employee Benefits - Admin		Glen Health and Home Management, Inc.	A	59,471	59,471	36
37	V				A - OWNERSHIP:				37
38	V				Sidney Glenner - 100 % through attribution				38
39	Total			\$ 756,000			\$ 710,395	\$ * (45,605)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Administrative	\$ 1,062,480	GlenBar Management Company, Ltd.	B	\$	\$ (1,062,480)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V				B - OWNERSHIP:				33
34	V				Sidney Glenner - 80.00 %				34
35	V				Barry Ray - 20.00 %				35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,062,480			\$ 0	\$ * (1,062,480)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	GlenBridge Real Estate & Development, L.L.C.	C	\$ 400	\$ 400	15
16	V	30	Depreciation		GlenBridge Real Estate & Development, L.L.C.	C	193,533	193,533	16
17	V	32	Interest Expense		GlenBridge Real Estate & Development, L.L.C.	C	340,086	340,086	17
18	V	33	Real Estate Taxes		GlenBridge Real Estate & Development, L.L.C.	C	436,862	436,862	18
19	V	34	Rental	2,421,002	GlenBridge Real Estate & Development, L.L.C.	C		(2,421,002)	19
20	V	43	Corporate Taxes		GlenBridge Real Estate & Development, L.L.C.	C	3,570	3,570	20
21	V	32	Interest Income		GlenBridge Real Estate & Development, L.L.C.	C	(26,885)	(26,885)	21
22	V	19	Professional Fees		GlenBridge Real Estate & Development, L.L.C.	C	4,083	4,083	22
23	V								23
24	V								24
25	V								25
26	V				C - OWNERSHIP:				26
27	V				Sidney Glenner - 60.00 % (constructively)				27
28	V				Barry Ray - 20.00 %				28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,421,002			\$ 951,649	\$ * (1,469,353)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a	Therapy	\$ 495,320	Therapy Masters, Inc.	D	\$ 344,230	\$ (151,090)	15
16	V	19	Professional Fees		Therapy Masters, Inc.	D	234	234	16
17	V	20	Licenses, Permits and Inspection		Therapy Masters, Inc.	D	9,460	9,460	17
18	V	21	Clerical		Therapy Masters, Inc.	D	39,171	39,171	18
19	V	22	Employee Benefits and Payroll		Therapy Masters, Inc.	D	35,724	35,724	19
20	V	23	Training and Education		Therapy Masters, Inc.	D	1,102	1,102	20
21	V	25	Auto Expenses		Therapy Masters, Inc.	D	1,080	1,080	21
22	V	30	Depreciation		Therapy Masters, Inc.	D	165	165	22
23	V	2	Food Purchase		Therapy Masters, Inc.	D	7	7	23
24	V	21	Clerical Salaries		Therapy Masters, Inc.	D	16,532	16,532	24
25	V	22	Employee Benefits		Therapy Masters, Inc.	D	(35,724)	(35,724)	25
26	V	15	Employee Benefits - Therapy		Therapy Masters, Inc.	D	34,016	34,016	26
27	V	27	Employee Benefits - Clerical		Therapy Masters, Inc.	D	1,708	1,708	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V				D - OWNERSHIP:				32
33	V				Sidney Glenner - 60.00 %				33
34	V				Barry Ray - 40.00 %				34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 495,320			\$ 447,705	\$ * (47,615)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing and Rehabilitation Cen # 0035014 Report Period Beginning: 1/01/2004 Ending: 12/31/2004

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1  Name	2  Title	3  Function	4  Ownership Interest	5  Compensation Received From Other Nursing Homes*	6  Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7  Compensation Included in Costs for this Reporting Period**		8  Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	80.00 %	130,170	13	22.00 %	Salary	\$ 38,830	Ln 17, Col 7	1
2	David Glenner	Vice-President	Administrative	0.00 %	65,086	9	23.00 %	Salary	19,415	Ln 17, Col 7	2
3	Barry Ray	Vice-President	Administrative	20.00 %	130,170	9	23.00 %	Salary	38,830	Ln 17, Col 7	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 97,075		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Bridge Nursing and Rehabilitation Centre# 0035014

Report Period Beginning:

1/01/2004Ending: 2/31/2004

## VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Glen Health and Home Management, Inc.

Street Address

5454 West Fargo Avenue

City / State / Zip Code

Skokie, IL 60077

Phone Number

( 847) 674-5454

Fax Number

( 847) 674-8311

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Resident Days	404,769	5	\$ 32,563	\$	93,000	\$ 7,482	1
2	6	Repairs and Maintenance	Resident Days	404,769	5	26,790		93,000	6,155	2
3	19	Professional Fees	Resident Days	404,769	5	106,038		93,000	24,363	3
4	20	Licenses,Permits and Inspection	Resident Days	404,769	5	4,769		93,000	1,096	4
5	21	Clerical	Resident Days	404,769	5	187,811		93,000	43,152	5
6	22	Employee Benefits and Payroll	Resident Days	404,769	5	327,518		93,000	75,251	6
7	23	Training and Education	Resident Days	404,769	5	1,165		93,000	268	7
8	25	Auto Expenses	Resident Days	404,769	5	21,304		93,000	4,895	8
9	26	Insurance	Resident Days	404,769	5	13,843		93,000	3,181	9
10	32	Amortization of Mortgage Cost	Resident Days	404,769	5	481		93,000	111	10
11	30	Depreciation	Resident Days	404,769	5	132,155		93,000	30,364	11
12	32	Interest	Resident Days	404,769	5	6,426		93,000	1,476	12
13	33	Real Estate Taxes	Resident Days	404,769	5	60,043		93,000	13,796	13
14	35	Equipment and Vehicle Rental	Resident Days	404,769	5	55,533		93,000	12,759	14
15	6	Janitorial Salaries	Resident Days	404,769	5	21,053	21,053	93,000	4,837	15
16	17	Officer's Salaries	Resident Days	404,769	5	422,500	422,500	93,000	97,074	16
17	21	Administrative Salaries	Resident Days	404,769	5	1,671,893	1,671,893	93,000	384,135	17
18	22	Employee Benefits	Payroll						(75,251)	18
19	7	Employee Benefits - Janitorial	Payroll						752	19
20	27	Employee Benefits - Officer's	Payroll						15,028	20
21	27	Employee Benefits - Admin	Payroll						59,471	21
22										22
23										23
24										24
25	TOTALS					\$ 3,091,885	\$ 2,115,446		\$ 710,395	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	LaSalle Bank, N.A.		X	Mortgage	\$92,800.00	1/04/96	\$ 9,000,000	\$ 4,100,000	12/31/2007	0.0735	\$ 330,607	1
2	LaSalle Bank, N.A.		X	Amortization of mortgage costs							9,479	2
3							Mortgage interest allocated from management company:				1,587	3
4												4
5	MB Financial Bank		X	Finance equipment purchase	\$3,934.14	12/22/03	213,620	170,896	12/22/2008	0.0400	7,859	5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				\$96,734.14		\$ 9,213,620	\$ 4,270,896			\$ 349,532	9
	B. Non-Facility Related*											
10									Interest income offset:		(28,199)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (28,199)	14
15	TOTALS (line 9+line14)						\$ 9,213,620	\$ 4,270,896			\$ 321,333	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)



B. Real Estate Taxes

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2003 report.		\$	<u>463,000</u>	1	
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>450,123</u>	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(12,877)</u>	3	
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>462,000</u>	4	
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$		5	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND    \$    <u>12,261</u>    For    <u>2001</u>    Tax Year.    (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	<u>(4,089)</u>	6	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>445,034</u>	7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		<b>1999</b>	<u>444,303</u>	<b>8</b>	
		<b>2000</b>	<u>449,207</u>	<b>9</b>	
		<b>2001</b>	<u>444,964</u>	<b>10</b>	
		<b>2002</b>	<u>451,040</u>	<b>11</b>	
		<b>2003</b>	<u>450,123</u>	<b>12</b>	
<u>See Attached Schedule G For Calculation Of 2004 Real Estate Tax Accrual.</u>		<b>13</b>	FROM R. E. TAX STATEMENT FOR 2003    \$		<b>13</b>
		<b>14</b>	PLUS APPEAL COST FROM LINE 5    \$		<b>14</b>
		<b>15</b>	LESS REFUND FROM LINE 6    \$		<b>15</b>
		<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION    \$		<b>16</b>

- NOTES:
1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Bridge Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0035014

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-4580 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 09-14-200-029-0000	8333 West Golf Road, Niles IL	\$ 4,888.27	\$ 4,888.27
2. 09-14-200-032-0000	8333 West Golf Road, Niles IL	\$ 445,234.20	\$ 445,234.20
3. See attached schedule for home office allocation		\$ 60,043.00	\$ 13,796.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 510,165.47	\$ 463,918.47

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

A. Square Feet:46,058

B. General Construction Type:ExteriorBrickFrameConcrete & Steel

Number of StoriesThree

C. Does the Operating Entity?

(a) Own the Facility

X

(b) Rent from a Related Organization.

(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

X

(a) Own the Equipment

X

(b) Rent equipment from a Related Organization.

X

(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

YES

X

NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1		2		3		4	
		Use		Square Feet		Year Acquired		Cost
	1	Patient Care		58,949		1989	\$	263,180
	2	Allocated from Management Company:						19,019
	3	TOTALS		58,949			\$	282,199

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	302		1989	1971	\$ 6,703,340	\$	35	\$ 191,524	\$ 191,524	\$ 3,000,543	4
5											5
6	Mgt Comp				405,534			9,442	9,442		6
7	Allocation										7
8	ScheduleJ										8
	Improvement Type**										
9	Building Improvements		1989		66,436		35	1,898	1,898	29,737	9
10	Building Improvements		1990		7,195		35	206	206	3,224	10
11	Building Improvements		1990		3,885		35	111	111	1,629	11
12	Building Improvements		1990		35,167		10			35,167	12
13	Building Improvements		1991		8,342		10			8,342	13
14	Building Improvements		1991		12,621		10			12,621	14
15	Building Improvements		1992		78,993		10			78,993	15
16	Building Improvements		1993		5,350		10			5,350	16
17	Building Improvements		1993		109,105		10			109,105	17
18	Land Improvements		1993		45,615		15			45,615	18
19	Building Improvements		1993		53,394		10			53,394	19
20	Land Improvements		1993		10,717		15			10,717	20
21	Building Improvements		1995		29,767	2,976	10	2,976		28,772	21
22	Electrical wiring work to 2nd floor from basement		1996		23,000	2,300	10	2,300		19,933	22
23	Dialysis room construction		1996		7,439	744	10	744		6,448	23
24	Fireplace construction		1996		1,065	106	10	106		920	24
25	Mounted door alarm system and wiring		1996		2,505	251	10	251		2,174	25
26	PVC hand rail and wall bumper		1997		4,968	497	10	497		3,809	26
27	Window treatments		1997		2,226	223	10	223		1,708	27
28	Walls, cabinets and tub		1997		5,520	552	10	552		4,232	28
29	Cabinets, sink and lighting		1997		4,571	457	10	457		3,504	29
30	Walls, platform and ramp		1997		9,286	929	10	929		7,121	30
31	Window treatments		1997		2,394	239	10	239		1,834	31
32	Cabinets and cubicles		1997		9,631	963	10	963		7,384	32
33	Cabinets		1997		2,500	250	10	250		1,917	33
34	Base covers		1997		630	63	10	63		483	34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total  
 SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Doors	1997	\$ 1,950	\$ 195	10	\$ 195	\$	\$ 1,495	37
38	Sink	1997	2,236	224	10	224		1,715	38
39	Fire alarm equipment	1997	1,975	198	10	198		1,516	39
40	Walls and doors	1997	2,480	248	10	248		1,901	40
41	80 ton compressor	1998	20,800	2,080	10	2,080		13,867	41
42	Telephone system improvements	1998	2,503	250	10	250		1,668	42
43	Carpeting, window treatments, mini-blinds	1998	20,703	2,070	10	2,070		11,731	43
44	Handrail/bumper corner guard installation	1998	4,200	420	10	420		2,380	44
45	Cove base installation	1998	2,508	251	10	251		1,422	45
46	Handrail/bumper corner guard installation, accent rails	1999	11,401	1,140	10	1,140		6,460	46
47	Mini-blinds	1999	3,963	396	10	396		2,245	47
48	Carpeting, cove base installation	1999	14,797	1,480	10	1,480		8,386	48
49	Amtico, cove base installation	1999	5,616	562	10	562		3,184	49
50	Carpeting, cove base installation	1999	1,634	163	10	163		925	50
51	Wallpaper	1999	10,900	1,090	10	1,090		6,177	51
52	Handrail/bumper corner guard installation, accent rails	1999	11,401	1,140	10	1,140		6,460	52
53	Insurance claim: boiler	1999	(19,000)	(1,900)	10	(1,900)		(10,767)	53
54	Panel interior, interior mat installation	1999	2,468	247	10	247		1,399	54
55	Install alarms for ventilators	1999	1,560	156	10	156		884	55
56	Install handrails and bumper chair rails	1999	4,600	460	10	460		2,607	56
57	Carpeting	1999	4,497	450	10	450		2,549	57
58	Lighting improvements on the 5th floor	1998	4,635	463	10	463		2,625	58
59	Install new braille signs/slots	1999	2,135	213	10	213		1,084	59
60	Installation of mini-blinds	1999	3,476	348	10	348		1,768	60
61	Installation of handrails, bumpers, corner guards, chair rails	1999	5,500	550	10	550		2,796	61
62	Tube bundles for heat exchanger	1999	3,382	338	10	338		1,719	62
63	Install new tubes & door gaskets on boiler	1999	7,400	740	10	740		3,762	63
64	Install new motor, drain valve, drain hoses on washer	1999	1,903	190	10	190		966	64
65	Cove base installation, floor patches, vinyl tiles & powerbond	1999	11,459	1,146	10	1,146		5,157	65
66	Cove base installation	2000	3,267	327	10	327		1,471	66
67	Cove base installation	2000	1,939	194	10	194		873	67
68	Installation of fire dampers & exhaust fan	2000	2,773	277	10	277		1,247	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,812,257	\$ 26,656		\$ 229,837	\$ 203,181	\$ 3,576,348	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,812,257	\$ 26,656		\$ 229,837	\$ 203,181	\$ 3,576,348	1
2	New interior for kitchen panel	2000	2,630	263	10	263		1,183	2
3	Electrical work for 6 dialysis chairs	2000	3,975	398	10	398		1,790	3
4	Install exhaust fan, ductwork, exhaust grille & fire-rated door	2000	2,560	256	10	256		1,152	4
5	Ductwork fabrication and installation	2000	4,120	412	10	412		1,854	5
6	Plumbing project	2000	14,517	1,452	10	1,452		6,534	6
7	Carpeting, floor patches	1999	2,969	297	10	297		1,683	7
8	4 custom nurses stations	2000	10,025	1,002	10	1,002		4,510	8
9	4 custom nurses stations	2000	33,284	3,328	10	3,328		14,977	9
10	5 sinks in nurses station	2000	1,642	164	10	164		738	10
11	Fire alarm system	2000	3,324	332	10	332		1,495	11
12	Cove base & vinyl installation, floor patches	2000	2,705	270	10	270		1,216	12
13	Install door restrictors,emergency lights & elevator telephone	2000	11,500	1,150	10	1,150		5,175	13
14	Dura glide 3000 single slide door packages	2000	12,218	1,222	10	1,222		5,499	14
15	Furnish and install two oil tank coolers in elevator pit	2001	6,750	675	10	675		2,363	15
16	Replace gasket, valves and coils on compressor	2001	3,200	320	10	320		1,120	16
17	Remove lobby wall, build new wall and install new ceiling	2001	26,841	2,684	10	2,684		9,394	17
18	Pre-wiring, televisions, brackets and electrical outlets	2001	68,526	6,852	10	6,852		23,982	18
19	Window caulking and masonry	2000	4,320	432	10	432		1,944	19
20	Ceramic tile, carpet, floor patches and cove base installation	2001	8,147	814	10	814		2,849	20
21	Ceiling/lighting project and remove/build wall in copy room	2001	24,145	2,414	10	2,414		8,449	21
22	Wallcovering installation and painting	2001	6,115	612	10	612		2,142	22
23	Ceiling fixture, 2 chandeliers, 4 wall sconces	2001	3,006	300	10	300		1,050	23
24	Installation of television system	2002	3,569	357	10	357		892	24
25	Furnish and install blinds	2002	3,616	362	10	362		905	25
26	Dialysis room renovation	2002	12,000	1,200	10	1,200		3,000	26
27	Cove base & vinyl installation, floor patches	2002	5,467	547	10	547		1,367	27
28	Replace tubes in boiler	2002	8,006	801	10	801		2,002	28
29	Television system installation	2003	10,846	1,085	10	1,085		1,627	29
30	Elevator pump installation	2003	2,450	245	10	245		367	30
31	Power amplifier and speaker installation	2003	3,962	396	10	396		594	31
32	Install receptacles to attach emergency panels for respirators	2004	2,960	148	10	148		148	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,121,652	\$ 57,446		\$ 260,627	\$ 203,181	\$ 3,688,349	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,121,652	\$ 57,446		\$ 260,627	\$ 203,181	\$ 3,688,349	1
2	Furnish and install new elevator door detector unit	2004	2,004	100	10	100		100	2
3	Installation of remote DVD system	2004	2,339	117	10	117		117	3
4	Repipe and patch alarm system	2003	2,200	220	10	220		330	4
5									5
6									6
7									7
8	Allocated from Management Company:		32,820			3,215	3,215	19,208	8
9	Allocated from Therapy Masters, Inc:					165	165		9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,161,015	\$ 57,883		\$ 264,444	\$ 206,561	\$ 3,708,104	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 517,060	\$ 51,707	\$ 51,707	\$	10 years	\$ 269,170	71
72	Current Year Purchases	217,782	10,889	10,889		10 years	10,889	72
73	Fully Depreciated Assets	658,001	6,608	6,608		5,10years	658,001	73
74	Allocated from Management Co:	165,684		14,391	14,391		116,819	74
75	TOTALS	\$ 1,558,527	\$ 69,204	\$ 83,595	\$ 14,391		\$ 1,054,879	75

D. Vehicle Depreciation (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1986 Dodge Van	1989	\$ 8,480	\$	\$	\$	5 years	\$ 8,480	76
77										77
78	Allocated from Management Company:			31,149		3,316	3,316	5 years	21,437	78
79										79
80	TOTALS			\$ 39,629	\$	\$ 3,316	\$ 3,316		\$ 29,917	80

E. Summary of Care-Related Assets		1	2	
		Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,041,370	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 127,087	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 351,355	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 224,268	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,792,900	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.



XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: See Schedule VII, Page 6
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease

N/A

N/A

9. Option to Buy: ☐ YES ☐ NO      Terms: N/A \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 13,437      Description: Copier \$7,865, Ice-maker \$1,870, Postage meter \$467, Allocated from Management Co \$3,235  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Patient Care	1998 Ford Econoline	\$ 288.00	\$ 3,454	17
18					18
19	Allocated from Management Company:			9,524	19
20					20
21	TOTAL		\$ 288.00	\$ 12,978	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	\$
13.	/2006	\$
14.	/2007	\$

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

It is the policy of this facility to hire only certified nurses aides.  
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.  
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.  
(c) For in-house training programs only. Do not include fringe benefits.  
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.  
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.  
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	3,331	\$ 159,185	\$ 207	3,331	\$ 159,392	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 3	hrs		633	35,142		633	35,142	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 1,2&3	97 hrs	2,169	6,268	302,378	2,226	6,365	306,773	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescrpts				370,868		370,868	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 10, Col 2					110,031		110,031	12
13	Radiology and Laboratory Other (specify): Respiratory Therapy	Ln 39, Col 3 Ln10a,Col 1&3	8625 hrs	169,367		19,532 10,557		8,625	179,924	13
14	TOTAL			\$ 171,536	10,232	\$ 526,794	\$ 483,332	18,954	\$ 1,162,130	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number		Glen Bridge Nursing and Rehabilitation Centre		STATE OF ILLINOIS	Report Period Beginning:		Page 17	
		#	0035014		1/01/2004	Ending:	12/31/2004	
XV. BALANCE SHEET - Unrestricted Operating Fund.		As of		12/31/2004	(last day of reporting year)			
This report must be completed even if financial statements are attached.								
		1	2		1	2		
		Operating	After Consolidation*		Operating	After Consolidation*		
	A. Current Assets							
1	Cash on Hand and in Banks	\$ 725,419	\$ 863,891	1	26	Accounts Payable	\$	
2	Cash-Patient Deposits			2	27	Officer's Accounts Payable		
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 268,700 )	4,362,616	4,362,616	3	28	Accounts Payable-Patient Deposits	45,555	
4	Supply Inventory (priced at )			4	29	Short-Term Notes Payable	170,896	
5	Short-Term Investments			5	30	Accrued Salaries Payable	322,028	
6	Prepaid Insurance	162,487	162,487	6	31	Accrued Taxes Payable (excluding real estate taxes)	6,834	
7	Other Prepaid Expenses	820,890	820,890	7	32	Accrued Real Estate Taxes(Sch.IX-B)	462,000	
8	Accounts Receivable (owners or related parties)	(1,263,098)		8	33	Accrued Interest Payable		
9	Other(specify): Employee Loans Receivable	21,004	21,004	9	34	Deferred Compensation		
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,829,318	\$ 6,230,888	10	35	Federal and State Income Taxes		
	B. Long-Term Assets							
11	Long-Term Notes Receivable			11		Other Current Liabilities(specify):		
12	Long-Term Investments			12	36	See Attached Schedule E:	262,104	
13	Land		282,199	13	37			
14	Buildings, at Historical Cost		7,108,874	14	38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 807,417	
15	Leasehold Improvements, at Historical Cost	923,835	1,052,141	15		D. Long-Term Liabilities		
16	Equipment, at Historical Cost	900,991	1,598,156	16	39	Long-Term Notes Payable		
17	Accumulated Depreciation (book methods)	(1,068,656)	(4,792,900)	17	40	Mortgage Payable	4,100,000	
18	Deferred Charges			18	41	Bonds Payable		
19	Organization & Pre-Operating Costs			19	42	Deferred Compensation		
20	Accumulated Amortization - Organization & Pre-Operating Costs			20		Other Long-Term Liabilities(specify):		
21	Restricted Funds			21	43			
22	Other Long-Term Assets (specify):			22	44	Due ToOfficers	2,570,000	
23	Other(specify): Mortgage Costs (Net)		28,438	23	45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,570,000	
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 756,170	\$ 5,276,908	24	46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,377,417	
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,585,488	\$ 11,507,796	25	47	TOTAL EQUITY(page 18, line 24)	\$ 2,208,071	
					48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,585,488	

		1	2		1	2	
		Operating	After Consolidation*		Operating	After Consolidation*	
	C. Current Liabilities						
26	Accounts Payable	\$	\$	26	26	Accounts Payable	\$
27	Officer's Accounts Payable			27	27	Officer's Accounts Payable	
28	Accounts Payable-Patient Deposits	45,555	45,555	28	28	Accounts Payable-Patient Deposits	45,555
29	Short-Term Notes Payable	170,896	170,896	29	29	Short-Term Notes Payable	170,896
30	Accrued Salaries Payable	322,028	322,028	30	30	Accrued Salaries Payable	322,028
31	Accrued Taxes Payable (excluding real estate taxes)	6,834	6,834	31	31	Accrued Taxes Payable (excluding real estate taxes)	6,834
32	Accrued Real Estate Taxes(Sch.IX-B)		462,000	32	32	Accrued Real Estate Taxes(Sch.IX-B)	462,000
33	Accrued Interest Payable			33	33	Accrued Interest Payable	
34	Deferred Compensation			34	34	Deferred Compensation	
35	Federal and State Income Taxes			35	35	Federal and State Income Taxes	
	Other Current Liabilities(specify):						
36	See Attached Schedule E:	262,104	262,104	36	36	See Attached Schedule E:	262,104
37				37	37		
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 807,417	\$ 1,269,417	38	38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 807,417
	D. Long-Term Liabilities						
39	Long-Term Notes Payable			39	39	Long-Term Notes Payable	
40	Mortgage Payable		4,100,000	40	40	Mortgage Payable	4,100,000
41	Bonds Payable			41	41	Bonds Payable	
42	Deferred Compensation			42	42	Deferred Compensation	
	Other Long-Term Liabilities(specify):						
43				43	43		
44	Due ToOfficers	2,570,000	2,570,000	44	44	Due ToOfficers	2,570,000
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,570,000	\$ 6,670,000	45	45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,570,000
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,377,417	\$ 7,939,417	46	46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,377,417
47	TOTAL EQUITY(page 18, line 24)	\$ 2,208,071	\$ 3,568,379	47	47	TOTAL EQUITY(page 18, line 24)	\$ 2,208,071
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,585,488	\$ 11,507,796	48	48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,585,488

		<b>1</b> <b>Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	<b>\$ 2,764,644</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	<b>\$ 2,764,644</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(556,573)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	<b>( )</b>	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (556,573)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ 2,208,071</b>	<b>24</b>

**Operating Entity Only****SEE ACCOUNTANTS' COMPILATION REPORT**

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1		2	
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,198,514	1
2	Discounts and Allowances for all Levels	(3,118,599)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,079,915	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,452,204	6
7	Oxygen	378,197	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,830,401	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	410,233	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	242,640	19
20	Radiology and X-Ray	7,954	20
21	Other Medical Services	978,341	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,639,168	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	17,156	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 17,156	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	18	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 18	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,566,658	30

2		3	
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,929,110	31
32	Health Care	5,414,679	32
33	General Administration	3,438,748	33
	B. Capital Expense		
34	Ownership	2,582,198	34
	C. Ancillary Expense		
35	Special Cost Centers	593,148	35
36	Provider Participation Fee	165,348	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,123,231	40
41	Income before Income Taxes (line 30 minus line 40)**	(556,573)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (556,573)	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return?      No      If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.      SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,176	1,272	\$ 41,665	\$ 32.76	1
2	Assistant Director of Nursing	496	496	10,662	21.50	2
3	Registered Nurses	63,332	66,474	1,631,599	24.54	3
4	Licensed Practical Nurses	10,994	11,457	245,987	21.47	4
5	Nurse Aides & Orderlies	135,118	145,496	1,475,838	10.14	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	8,166	8,485	171,536	20.22	7
8	Rehab/Therapy Aides	133	140	1,439	10.28	8
9	Activity Director	2,040	2,180	45,583	20.91	9
10	Activity Assistants	10,597	11,285	85,124	7.54	10
11	Social Service Workers	8,640	9,292	144,765	15.58	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	13,751	14,478	136,608	9.44	14
15	Cook Helpers/Assistants	23,438	24,726	215,629	8.72	15
16	Dishwashers					16
17	Maintenance Workers	5,470	6,191	77,275	12.48	17
18	Housekeepers	25,424	27,151	228,258	8.41	18
19	Laundry	11,886	12,717	106,189	8.35	19
20	Administrator	1,102	1,269	72,738	57.32	20
21	Assistant Administrator	1,835	1,890	32,054	16.96	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,950	8,785	129,673	14.76	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,977	2,171	40,954	18.86	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerks</u>	13,069	13,869	166,711	12.02	33
34	TOTAL (lines 1 - 33)	346,594	369,824	\$ 5,060,287 *	\$ 13.68	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 24,494	Ln 1, Col 3	35
36	Medical Director	Monthly	45,000	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,435	Ln10,Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,208	Ln11,Col 3	44
45	Social Service Consultant	87	4,251	Ln12,Col 3	45
46	Other(specify)				46
47	<u>Religious Consultant</u>	Monthly	525	Ln12,Col 3	47
48					48
49	TOTAL (lines 35 - 48)	135	\$ 78,913		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	69	\$ 3,388	Ln10,Col 3	50
51	Licensed Practical Nurses	93	3,534	Ln10,Col 3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	162	\$ 6,922		53

SEE ACCOUNTANTS' COMPILATION REPORT

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.



A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Lisa Orzada	Administrator	0.00 %	\$ 72,738	Workers' Compensation Insurance	\$	75,027	IDPH License Fee	\$	
Jennifer Smith	Asst Administrator	0.00 %	32,054	Unemployment Compensation Insurance		48,541	Advertising: Employee Recruitment	28,554	
				FICA Taxes		378,653	Health Care Worker Background Check	1,213	
				Employee Health Insurance		79,288	(Indicate # of checks performed 136 )		
				Employee Meals		30,785	Illinois Council on Long Term Care Dues	16,009	
				Illinois Municipal Retirement Fund (IMRF)*			Employment Fees	20,500	
				Union Health and Welfare		115,923	Village of Niles Business License	4,877	
				Union Pension		39,195	Elevtr/Equip Insp,Secretary of State	2,795	
				401K Match		2,635	Allocated from Management Company:	1,096	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 104,792	Other Employee Benefits		6,417	Allocated from Therapy Masters:	9,460	
(List each licensed administrator separately.)				Uniform Allowance		1,028	Less: Public Relations Expense	( )	
B. Administrative - Other							Non-allowable advertising	( )	
Description			Amount	See Attached Schedule D:			Yellow page advertising	( )	
Management Fees (eliminated in Column 7)			\$ 1,818,480						
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 1,818,480	TOTAL (agree to Schedule V, line 22, col.8)			\$ 777,492	TOTAL (agree to Sch. V, line 20, col. 8)	
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Health Data Systems, Inc.	Computers		\$ 5,961			\$	Out-of-State Travel	\$	
Advanced Information Mgt.	Computers		2,472						
Kronos	Computers		1,888						
E Health Data Solutions	Computers		6,150				In-State Travel		
Frost, Ruttenberg & Rothblatt	Accounting		600						
American Express Tax Services	Accounting		22,216						
Sachnoff & Weaver, Ltd.	Legal		6,104						
Littler Mendelson	Legal		7,607				Seminar Expense		
Mary Carmen R. Madrid-Crost	Legal		40,425						
Ira Silverstein	Legal		2,314						
Johnson & Bell Ltd.	Legal		3,956						
Personnel Planners, Inc.	Unemployment Consulting		1,253				Entertainment Expense	( )	
TOTAL (agree to Schedule V, line 19, column 3)			\$ 100,946	TOTAL			\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$2500 attach copy of invoices.)									

\* Attach copy of IMRF notifications

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*See instructions.



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1	Painting & Decorating	1998	\$ 38,785	3years	\$ 6,465	\$	\$	\$	\$	\$	\$	\$	\$
2	Repairs & Maintenance	1998	16,205	3years	2,700								
3	Painting & Decorating	1999	42,539	3years	14,180	7,089							
4	Painting & Decorating	2000	58,096	3years	19,365	19,365	9,683						
5	Painting & Decorating	2001	4,264	3years	711	1,421	1,421	711					
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 159,889		\$ 43,421	\$ 27,875	\$ 11,104	\$ 711	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care \$16,009
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 years
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$38,423

Line

10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A
- (9)

Are you presently operating under a sublease agreement?

YES

X

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

X

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$165,348

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$30,785

Has any meal income been offset against related costs?

No

Indicate the amount.

\$N/A
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b.

Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$N/A

c.

What percent of all travel expense relates to transportation of nurses and patients?

N/A

d.

Have vehicle usage logs been maintained?

Yes

e.

Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f.

Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g.

Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A

(17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

N/A

If no, please explain.

N/A

(18)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
GlenBridge Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Co.
Therapy Masters	Skokie	Therapy company
VNA Home Health of Illinois, Ltd.	Skokie	Home Health agency
VNA Private Duty of Illinois, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	17,164	38,938	43,267	30,801	130,170
David Glenner	8,582	19,469	21,634	15,401	65,086
Barry Ray	17,164	38,938	43,267	30,801	130,170
Total compensation received from other Nursing Homes	42,910	97,345	108,168	77,003	325,426

See Accountants' Compilation Report

SCHEDULE C

XIX. SUPPORT SCHEDULES

C. Professional Services  
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	100,946
Allocated from Management Co:	
Health Data Systems, Inc. - Computer	908
Sachnoff & Weaver, Ltd. - Legal Services	65
American Express - Accounting Services	20,165
Cemco - LOC Fees	2,298
James O. Hamilton - Appraisal Services	427
Frost, Ruttenberg - Accounting Services	390
Littler Mendelson - Legal Services	110
Total allocated from Management Co.	24,363
Total allocated from Therapy Masters:	234
GlenBridge Real Estate LLC - Schiller, Klein & McElroy:	4,083
Reclass Schiller, Klein & McElroy invoice to Line 33	-4,083
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-758
Johnson & Bell, Ltd.	-3,956
Ira I. Silverstein	-2,314
Total Non-Allowable Expenses:	-7,028
Total adjustments page 21, Sch C.	17,569
Total Schedule V, line 19, column 8	118,515

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co:	
FICA taxes	28,222
FUTA	474
SUTA	2,647
401K Match	1,765
Insurance - Hospital	33,552
Employee Benefits	344
Other Employee Benefits	2,815
Workers Compensation Insurance	1,005
Profit Sharing Plan Contribution	4,427
Total allocated from Management Co.	75,251
Employee Benefits reclassified to Lines 7, 27	-75,251
Allocated from Therapy Masters, Inc.:	
FICA taxes	23,484
FUTA	448
SUTA	672
401K Match	238
Insurance - Hospital	5,370
Workers Compensation Insurance	674
Profit Sharing Plan Contribution	4,826
Uniform Allowance	12
Total allocated from Therapy Masters, Inc. Co.	35,724
Employee Benefits reclassified to Lines 15,27	-35,724
Total allocated to Page 21	0

SCHEDULE E

SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Due to Third Party	220,181
Accrued Union Dues	8
Accrued Wage Assignment	40,727
Estimated Medicare Settlement	11,100
Refunds Exchange	(16,096)
Workshop	3,979
Interco GlenBar	3,772
Due to Patient Trust Fund	(1,567)
Total, Page 17, Line36	262,104

See Accountants' Compilation Report

SCHEDULE F

SCHEDULE VI. ADJUSTMENT DETAIL

Schedule A. Nonallowable Expenses

Page 5

DESCRIPTION	AMOUNT	REFERENCE
Patient clothing	-80	43
Amortization of 2004 deferred maintenance	711	6
Non-allowable professional fees	-7,028	19
Adjust mgt co. med supplies - med'A' to cost	-182,391	10
Adjust mgt co. med supplies - 'other' to cost	-27,667	10
Adjust mgt co. food to cost	-53,948	2
Non-allowable auto expense - marketing	-2,000	25
Adjust one-half of remaining real estate tax refund	4,089	43
Total	-268,314	

See Accountants' Compilation Report



GlenBridge Real Estate & Development, LLC

Accrued Real Estate Taxes

12/31/2004

SCHEDULE G

	Accrued 1/1/2004	Payments	Expense	Accrued 12/31/2004
Balance @ 1/01/2004	(463,000.00)		(463,000.00)	
2003 real estate taxes paid		450,122.47	450,122.47	
Cash received 10/26/04 for reduction in 2001 real estate taxes		(12,260.72)	(12,260.72)	
Estimated 2004 real estate taxes:				
2003 taxes	450,122.47			
Estimated increase	2.50 %			
Estimated 2004 taxes	461,375.53			
USE	462,000.00		462,000.00	(462,000.00)
Totals	(463,000.00)	437,861.75	436,861.75	(462,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1991	344,588.08		
1992	355,177.77	10,589.69	3.07%
1993	393,112.43	37,934.66	10.68%
1994	402,034.81	8,922.38	2.27%
1995	397,141.59	-4,893.22	-1.22%
1996	393,772.20	-3,369.39	-0.85%
1997	404,786.31	11,014.11	2.80%
1998	439,085.19	34,298.88	8.47%
1999	444,302.54	5,217.35	1.19%
2000	449,207.00	4,904.46	1.10%
2001	444,964.23	-4,242.77	-0.94%
2002	451,039.70	6,075.47	1.37%
2003	450,122.47	-917.23	-0.20%

SEE ACCOUNTANTS' COMPILATION REPORT

**SCHEDULE H**

Training & Education

Person(s) Attending	Date Attended	Location	Title Sponsor	Total Cost
Nancy Crutcher, Erica Hill, Lisa Orzada	09/09/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System-Part 3 Psychosocial Adaptation Cognitive Impairment and Psychiatric Rehabilitation	375
Debbie Jung, Jennifer Smith, Louise Peterson	11/9/04	Lincolnwood	Illinois Council on Long Term Care Medicaid MDS System - Part 5: Special Session For MDS & Care Plan Coordinators	375
Jennifer Smith, Lisa Orzada, Dorothy Kendra, Nancy Crutcher, Debbie Jung, Erica Hill, Lourdes Go	6/24/04	Lincolnwood	Illinois Council on Long Term Care The Medicaid MDS System - Part 1 - G&P3: ADL Base and Restoratives	660
Facility Nursing & Administrative Staff	7/21/04	Facility	Charla Waxman Dealing with Difficult People Who Surround Us	400
Administrative & Social Service Staff	3/30/04	Facility	Marcia Colone Contemporary Role of Social Workers & Case Managers in Healthcare	500
Social Service Staff, Admissions Staff & Nursing Department	11/24/04	Facility	Stanley McCracken Psychopharmacology in Case Management	600
Jennifer Smith, Lisa Orzada, Debbie Jung, Patricia Davis	2/25/04	Lincolnwood	Illinois Council on Long Term Care New Enforcement of Sub Part S	380
Debbie Jung	7/22/04	Lincolnwood	Illinois Council on Long Term Care Making MDS Work For You	324
Subtotal				3,614
			Allocated From Management Company	268
			Allocated From Therapy Masters	1,102
Total		SEE ACCOUNTANTS' COMPILATION REPORT		4,984

**SCHEDULE I**

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Mileage Reimb.	Repairs	Total
Direct Expense	1,393	78	2,000	1,437	4,908
Non-allowable auto expense - marketing					-2,000
Allocated from Management Company					4,895
Allocated from Therapy Masters					1,080
<b>TOTAL</b>	<b>1,393</b>	<b>78</b>	<b>2,000</b>	<b>1,437</b>	<b>8,883</b>

**SEE ACCOUNTANTS' COMPILATION REPORT**

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99- 12/31/2000	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE
	6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	43,249	17,496	43,613
1998 BUILDING RENOVATION											
GENERAL CONTRACTOR	957,570		957,570		957,570						
ELECTRICAL CONTRACTOR	275,576		275,576		275,576						
HVAC CONTRACTOR	182,130		182,130		182,130						
PLUMBING CONTRACTOR	68,599		68,599		68,599						
ARCHITECT FEES	115,968		115,968		115,968						
OTHER FEES AND PERMITS	33,024		33,024		33,024						
SECURITY SYSTEM	17,953		17,953		17,953						
TELEPHONE SYSTEM	12,500		12,500		12,500						
MISC. BUILDING COMPONENTS	24,226		24,226		24,226						
CAPITALIZED INTEREST	121,387	-15,261	106,126		106,126						
LANDSCAPING	30,000		30,000		30,000						
SPRINKLER SYSTEM	10,720		10,720		10,720						
HVAC SYSTEMS	24,749	-24,749	0								
WALL CONSTRUCTION	10,235	-10,235	0								
ELECTRICAL	10,634	-10,634	0								
MISC. IMPROVEMENTS	26,075	-26,075	0								
ASPHALT DRIVEWAY	5,900	-5,900	0		1,834,392	1,558,202	348,857	377,022	344,940	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929						
HMS + ASSOCIATES-INTERIOR				31,505	31,505						
SAM MORMINO-LANDSCAPING				1,050	1,050						
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468						
MISC.				11,076	11,076						
					63,028	53,538	11,986	12,954	11,852	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	5,000	4,247	951	1,028	940	380	948
2001 NO ADDITIONS											
2002 NO ADDITIONS											
2003 NO ADDITIONS											
2004 NO ADDITIONS					2,132,420	1,811,359	405,534	438,276	400,981	162,210	404,357